

# CITY OF EAU CLAIRE

## COMBINING STATEMENT OF CASH FLOWS INTERNAL SERVICE FUNDS For the Year Ended December 31, 2003

	<u>Risk Management</u>	<u>Central Equipment</u>	<u>Totals</u>
Cash flows from operating activities:			
Cash received from customers	\$ 1,792,815	\$ 2,886,680	\$ 4,679,495
Cash payments to suppliers for goods and services	(649,959)	(1,072,762)	(1,722,721)
Cash payments to employees for services	(114,227)	(555,488)	(669,715)
Claims paid	(599,445)	-	(599,445)
Repayment of insurance claims	<u>52,028</u>	<u>-</u>	<u>52,028</u>
Net cash provided by operating activities	<u>481,212</u>	<u>1,258,430</u>	<u>1,739,642</u>
Cash flows from noncapital financing activities:			
Transfers from other funds	-	30,232	30,232
Transfers to other funds	<u>(255,000)</u>	<u>-</u>	<u>(255,000)</u>
Net cash provided by noncapital financial activities	<u>(255,000)</u>	<u>30,232</u>	<u>(224,768)</u>
Cash flows from capital and related financing activities:			
Purchase of capital assets	-	(2,657,954)	(2,657,954)
Proceeds from sale of equipment	<u>-</u>	<u>78,925</u>	<u>78,925</u>
Net cash used for capital and related financing activities	<u>-</u>	<u>(2,579,029)</u>	<u>(2,579,029)</u>
Cash flows from investing activities:			
Investment income	<u>90,700</u>	<u>-</u>	<u>90,700</u>
Net increase (decrease) in cash and cash equivalents	316,912	(1,290,367)	(973,455)
Cash and cash equivalents at beginning of year	<u>6,743,663</u>	<u>7,842,684</u>	<u>14,586,347</u>
Cash and cash equivalents at end of year	<u>\$ 7,060,575</u>	<u>\$ 6,552,317</u>	<u>\$ 13,612,892</u>

# CITY OF EAU CLAIRE

## COMBINING STATEMENT OF CASH FLOWS (cont'd) INTERNAL SERVICE FUNDS For the Year Ended December 31, 2003

	<u>Risk Management</u>	<u>Central Equipment</u>	<u>Totals</u>
<b>Reconciliation of operating income to cash flows from operating activities:</b>			
Operating income	\$ 678,193	\$ 120,511	\$ 798,704
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation	-	1,110,557	1,110,557
Change in assets and liabilities:			
Accounts receivable	5,114	2,795	7,909
Due from other funds	-	(39)	(39)
Inventories	-	63,815	63,815
Accounts payable	87,439	(61,021)	26,418
Due to other funds	(2,073)	-	(2,073)
Accrued liabilities	4,728	21,812	26,540
Unpaid claims	<u>(292,189)</u>	<u>-</u>	<u>(292,189)</u>
Total adjustments	<u>(196,981)</u>	<u>1,137,919</u>	<u>940,938</u>
Net cash provided by operating activities	<u>\$ 481,212</u>	<u>\$ 1,258,430</u>	<u>\$ 1,739,642</u>

### Non-cash capital, investing & financing activities:

The Central Equipment fund traded in equipment during 2003 of \$154,105.